

Exhibit 8

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**Pacific Gas and
Electric Company**

Pacific Gas and Electric Company
P.O. Box 770000
San Francisco, CA 94177-1490

November 25, 2014

City of San Jose
200 East Santa Clara St, 4th Fl.
San Jose, CA 94113

**This letter contains
important information
about your Utility Users'
Tax remittance.**

Dear Utility Users' Tax Administrator:

In April 2014, Pacific Gas and Electric Company (PG&E) distributed the first semi-annual California Climate Credit, \$29.82, to its residential customers. This credit will be distributed every March/April and September/October through the year 2020 per the state's cap-and-trade program to reduce greenhouse gas (GHG) emissions. The credit will be distributed throughout California to all residential customers who receive electric service from an investor-owned utility (IOU).

What this means for jurisdictions who collect a Utility Users' Tax (UUT) or City Franchise Surcharge (CFS)

Every March/April and September/October, customers will receive a bill credit that reduces their overall electric charges and therefore will reduce the UUT or CFS remittance to jurisdictions. In 2014, the semi-annual California Climate Credit is \$29.82. This amount will vary from year to year.

Since these credits will be processed during the month of March/April and September/October each year between 2014 and 2020, we want to alert you that starting in 2014, you will see a reduction in your March/April and September/October UUT remittances under the line item "Special Adjustments."

What is the California Climate Credit and the GHG emissions reduction program? The California Climate Credit is part of the California cap-and-trade program which was designed to reduce the state's greenhouse gas (GHG) emissions to 1990 levels by 2020. To ease customers' burden from higher electricity rates which include certain GHG costs, the administrator of the cap-and-trade program, California Air Resources Board (ARB), allocated GHG emissions "allowances" to the IOUs to consign in quarterly auctions. The revenue from the consignment of allowances is returned to customers via mechanisms approved by the California Public Utilities Commission (CPUC). Specifically, the CPUC directed the IOUs to return a portion of the GHG allowance revenues to all residential customers in the form of a fixed amount twice a year called the California Climate Credit.

More Questions?

If you have any questions regarding the California Climate Credit or how this impacts remittances to your jurisdiction, please contact Jaime McBroom at 415-973-0159 or J9MN@pge.com

Sincerely,

Revenue Operations
Pacific Gas and Electric Company

Letter Id: 201404-1



**Pacific Gas and
Electric Company®**

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UUT MAIL BOX: UUTCS&RRECORDS@PGE.COM**

**UTILITY USERS' TAX
CITY: SAN JOSE**

**TAX PERIOD - MONTH
OCTOBER 2014**

| | <u>Electric</u> | <u>Gas</u> |
|-------------------------------|------------------------|------------------------|
| TAX @ 5.00% | \$ 3,908,688.72 | \$ 415,234.81 |
| ADJUSTMENTS | | |
| CUSTOMERS REFUSING TO PAY TAX | (7.31) | - |
| BAD DEBTS WRITTEN OFF | (5,498.40) | (1,584.78) |
| OTHER ADJUSTMENTS | (2,587.26) | (2,013.02) |
| SPECIAL ADJUSTMENTS | (454,812.57) | - |
| MANUAL ADJUSTMENTS | 426.14 | - |
| NET TAX PAYABLE | \$ 3,446,209.32 | \$ 411,637.01 |
| TOTAL UUT REMITTANCE | | \$ 3,857,846.33 |